

CHAPTER 10: SECTION 1

STATEWIDE SECURITY POLICY FOR ACCESS TO THE STATE FINANCIAL SYSTEM

1.1 Security Policy

It is the policy of the State of Colorado that:

- ♦ Access to the State Financial System is granted solely to conduct legitimate business on behalf of the State of Colorado. The State Financial System includes: the Colorado Financial Reporting System (COFRS), Document Direct, the Financial Data Warehouse, Colorado Personnel and Payroll System (CPPS), and Human Resources Data Warehouse.
- ♦ Access to the State Financial System is limited to only what the user needs to accomplish his/her job responsibilities.
- ♦ Access is permitted under the condition that the user signs and observes the Statement of Compliance for Computer Usage and Data Security. Access may be revoked if the user violates this Statement.
- ♦ Access requests are initiated by completing the applicable security request forms approved by the department controller who has knowledge about the users' legitimate need to access/change financial data.
- ♦ Each user that is given access to the State Financial System will receive an individual user ID for access to the state financial system.
- ♦ The user ID for all new users will be the same as the user ID for Top Secret access. If practicable, all existing users should change their user ID to be the same as their ID for Top Secret access. If the user does not have an ID for Top Secret access, then the user ID should be the same as the user's LAN ID.
- ♦ All user ID's with access to the State Financial System require password protection.
- ♦ User accounts will remain active until a user's employment relationship either changes or terminates, or the dormancy period is exceeded.
- ♦ Each department controller seeking delegation will sign and comply with the Delegated Security Administration Agreement for the Financial System. The FAST will provide security administration for non-delegated controllers.
- ♦ Each delegated department controller will attend appropriate security training.
- ♦ All users of CPPS will attend training before security access is granted.
- ♦ Requests received for information contained in the State Financial System shall be processed according to statewide procedures for handling open records requests.
- ♦ Only the State Controller can grant exceptions to the five standard security profiles included in Action Code Assignment Configurations in the COFRS Security Manual.
- ♦ Only the Statewide Security Administrator can grant multi-department access.
- ♦ The State Controller, the authorized delegate, the Statewide Security Administrator, or the authorized delegate may terminate any user's access at any time for any reason if determined to be in the best interests of the State.
- ♦ The State Controller may approve exemptions or waivers from this policy.

1.2 Delegation

The State Controller may delegate agency security responsibilities to the department controller, who cannot further delegate security responsibilities. Actual data entry ability on COFRS or CPPS may be assigned to someone who reports to the department controller. CPPS data entry ability may be assigned to an employee in the department's HR Office by the department controller or HR director.

The department controller or HR director, as applicable, retains responsibility for the accuracy of input. If data entry ability is assigned to staff, the department controller or HR director must relinquish their data entry ability. Only one person per agency may have data entry ability at any point in time.

The State Controller has delegated the role of Statewide Security Administrator to one of the members of the Field Accounting Services Team (FAST).

1.3 Security Profiles

The COFRS Security Manual in the Action Code Assignment Configuration section includes five security group action code assignment configurations for transaction entry, transaction approval, table update, table supervision, and inquiry guidelines.

Payment Voucher Transactions - For payment voucher (PV) transactions, the user profile must follow the recommended profiles for transaction entry and approval in the COFRS Security Manual. This means a user cannot have both enter or correct and approve for PV transactions.

A single user with multiple profiles cannot have the ability to enter or correct on one profile and approve on a second profile.

The agency controller cannot approve a change to his/her own security profile. The agency controller must obtain approval from the agency's FAST representative to change his/her own profile.

An agency or institution of higher education cannot have a shared generic profile.

The State Controller may grant an exception to the recommended profiles for PV transactions only if both of the following conditions exist:

1. Unavoidable need to deviate is necessary (i.e. no staff for segregation of duties).
2. Evidence of alternate control procedures are in place separate from the point of entry.

For systems interfacing into COFRS, a single user cannot have the ability to enter or correct in the feeder system and approve in COFRS.

Other Transactions - For journal voucher (JV), invoice (IN), Requisition (RQ), purchase order (PO) and EPS transactions, the user profile should follow the recommended profiles for transaction entry and approval in the COFRS Security Manual. Delegated state agency security administrators may, however, allow deviation to these profiles if a demonstrated management need exists and evidence of alternate control procedures exist separate from the point of entry. Delegated state agency administrators should document identified management need and the alternative control and maintain this documentation with their security files.

Due to the relative low risk associated with grant master (GM), project management (PJ), utility copy (UC), expense budget (EB), and revenue budget (RB) transactions, agency security administrators may exercise individual judgment regarding profile assignments. Varying the use of these transactions in an agency and the assignment of other related tables or transactions to the

same user may increase the risk in any one transaction. Agency security administrators are authorized to make judgment decisions regarding table access for users in the agency.

Colorado Personnel and Payroll System - For CPPS, predetermined roles include Personnel, Benefits, or Payroll. An individual will not be granted access to both Personnel and Payroll functions without a business case justification that includes established internal controls made to the State Controller.

1.4 Special Approval Levels on Transactions

- ♦ **AP** (Appropriation) - requires THIRD level approval by agencies and FIFTH level approval by SCO only
- ♦ **CR** (Cash Receipt) - requires THIRD level approval by agencies and requires FIFTH level approval by Treasury only
- ♦ **CX** (Check Cancellation) - requires FIFTH level approval by SCO only
- ♦ **JA** (Journal Adjustment) - requires FIFTH level approval by SCO and Treasury only
- ♦ **MW** (Manual Warrants) - requires FIFTH level approval by SCO or:
 - Payroll (agency ACA) is allowed two people with FIFTH LEVEL approval.
 - Dept of Revenue (agencies TAA, TBA, TFA) is also allowed to have two people with FIFTH level approval.
 - Colorado Department of Labor and Employment
 - Community Colleges
 - CDOT
- ♦ **PV** (Payment Voucher) - employee should either be given: Approval or Enter & Correct.
- ♦ **TA** - requires THIRD level approval by agencies and requires FIFTH level approval by SCO only
- ♦ **WR** - requires FIFTH level approval by Treasury

1.5 Statewide Access

Statewide access or multi-department access is granted on a case by case basis and must be approved by the Statewide Security Administrator.

1.6 Security Groups

- ♦ APP2 - SCO (State Controllers Office only get Change and Delete access; agencies have Add access)
- ♦ BGTC – SCO (State Controllers Office only)
- ♦ CAFT – Division of Purchasing only
- ♦ CLI2 – DPA-Human Resources, Attorney General’s Office, SCO, State Purchasing only
- ♦ DPTS – COFRS Security Administrators only
- ♦ DVP2 – State Purchasing only – they can delegate to agency
- ♦ EFTC - SCO (State Controllers Office only)
- ♦ ETAX - SCO (State Controllers Office only)
- ♦ HELP – COFRS Helpdesk and COFRS Administrator, COFRS Documentation person
- ♦ PUR1 – State Purchasing only – they can delegate to agency
- ♦ PUR2 - State Purchasing only – they can delegate to agency
- ♦ SCO1 - SCO (State Controllers Office only)

- ♦ SECA – COFRS Helpdesk only and COFRS Operation Staff
- ♦ STD - SCO (State Controllers Office only)
- ♦ SYAD – COFRS Operations only
- ♦ USER - SCO (State Controllers Office only)
- ♦ VADM - SCO (State Controllers Office only)
- ♦ VOFF - SCO (State Controllers Office only)

1.7 Procedures and Forms

Before access to the State Financial System can be established, the user must have a state mainframe, or Top Secret, user ID. Please refer to State Controller's website <http://www.colorado.gov/dpa/dfp/sco> for procedures to obtain Top Secret ID.

For user to obtain access:

1. Complete appropriate security request form:
 - a. For financial access, complete and sign the Security Request Form for COFRS, Financial Data Warehouse, and Document Direct, and obtain the approval of the department controller.
 - b. For payroll/personnel access, complete and sign Security Request Form for CPPS and HR Data Warehouse, and obtain the approval of the department controller/HR director.
2. Read and sign the Statement of Compliance for Computer Usage and Data Security form.
3. Submit completed request form and Statement of Compliance to your agency's security administrator.

For state agency security administrator to be delegated:

1. Contact COFRS.Helpdesk@state.co.us to obtain security administration training.
2. Complete and sign the Delegated Security Administration Agreement and obtain the signatures of the Department Executive Director, Field Accounting Service Team Specialist, and the Statewide Security Administrator.
3. Submit completed Agreement to FAST representative or Statewide Security Administrator.

These forms are located on the State Controller's website: www.colorado.gov/dpa/dfp/sco.

If a COFRS user is locked out or forgets his/her password, then the user should contact his/her agency's Top Secret Administrator who can re-set the user's password. If the agency's Top Secret Administrator is unavailable, then the user should contact either:

- ♦ DoIT Service Center at 303-239-4357, Option 5, or
- ♦ COFRS Helpdesk at COFRSHelpdesk@state.co.us for Financial Data Warehouse or Document Direct. Either DoIT or COFRS Helpdesk will provide the user with a re-set password.

1.8 Applicability

This policy applies to all state employees, contract employees and all other individuals granted access to the State Financial System.

1.9 Definitions

State Controller – The State Controller or his/her designee.

Statewide Security Administrator – The state employee on the Field Accounting Services Team (FAST) who is designated by the State Controller to serve this role.

Agency Security Administrator – The person responsible for ensuring access to the State Financial System is adequately controlled and monitored.

User – Any full-time, part-time, temporary, contract person, or independent contractor employed or hired by a state agency that uses the State Financial System.

State Financial System – The Colorado Financial Reporting System (COFRS), Document Direct, the Financial Data Warehouse, CPPS, and HR Data Warehouse.

1.10 Authority

- ♦ CRS 24-30-201, Division of Accounts and Control – Controller
- ♦ CRS 24-72-203, Public Records Open to Inspection
- ♦ CRS 2-3-107, State Auditor
- ♦ CRS 2-3-203(1), Joint Budget Committee
- ♦ State of Colorado Fiscal Rule 1-3, Access to the State Financial System
- ♦ State of Colorado Fiscal Rule 1-5, State Financial System Security
- ♦ System Security and Use, Standard Operating Procedure #8808 issued by the Department of Personnel and Administration, Division of Information Technology.

CHAPTER 10: SECTION 2

FINANCIAL DATA WAREHOUSE

The SCO/COFRS Financial Data Warehouse is a web-based reporting tool available to state employees. It is based on financial data collected in the State of Colorado's reporting system, COFRS. A complete set of accounting and budget data is available since FY01, and summary information is available for FY97 through FY00. Currently, over 350 reports may be created in real time according to user-specified parameters.

Ledgers (such as the general ledger and budget ledger) are updated nightly from COFRS data. The AFSC, AFSF, AFSI, AGNT, AGPR, APP2, APPI, BBAL, EXPB, GBLI and PRBL tables are also updated nightly. All other COFRS tables are updated each weekend.

To view a printable Financial Data Warehouse training presentation on the internet, please see: <http://www.colorado.gov/dpa/dfp/sco/fdw.htm>.

2.1 Standard Reports

The reports are grouped by agency, organization, and department reports. Within each group, the following reports may be generated:

Daily - These reports include data for a single date or date range within the current and most recent accounting periods.

YTD/Period-End - These reports may be run for a specific month, through a specific period, or year-to-date for the specified fiscal year using radio buttons on the criteria page. You may now pull for a specific agency, or multiple agencies, by using the SHIFT or CTRL keys.

Budget - These reports show the expense budget status.

Create a Report - The FDW provides a number of Create a Report screens for your use. You may display a summary report of your own design in the Create a Report screen. Reports are available under the Agency, Organization, and Department groupings. Data is taken from a summarized trial balance file. Also available are screens to create grant reports and to create budget reports.

Within the above groupings, reports are available as follows:

Balance Sheet - These reports show balance sheet amounts (account types 01, 02, 03 and 23) by fund. Drill-down reports are available for the detail of the amounts. Other balance sheet reports are available sorted by GBL and reporting category.

Expenditure: These reports show expenditure activity (account types 22 and 24) by fund. Drill-down reports are available for the detail of the amounts. Other expenditure reports are available sorted by program, organization and long bill line item.

Revenue - These reports show revenue activity (account type 31) by fund. Drill-down reports are available for the detail of the amounts. Other revenue reports are available sorted by program, organization and sub-revenue.

Encumbrance - These reports show encumbrance amounts (account type 21) by object group and object code. Drill-down reports are available for the detail of the amounts. Other reports are available for pre-encumbrance activity (account type 20).

2.2 Search Screens and Other Special Reports

Operating Ledger – This search screen allows you to pull transaction detail for encumbrances, expenditures, and revenues. You may pull the data by vendor name (exactly as it is on the vendor table) or by Transaction ID. Operating Ledger II – This screen allows you to pull operating transaction detail for specified criteria. Many of the fields have multiselect capabilities, and some fields allow you to enter the codes you wish to see reported.

Balance Ledger – This screen is used to pull detailed transaction information for the assets, liabilities, and fund balance side of a transaction.

Budget Search – This screen allows you to pull budget transactions from the Budget Ledger.

Balance and Operating Search (General Ledger search) – This screen allows you to pull both sides of a transaction.

Forward Reference – Use this screen to see a specific document ID, and the entries that are created and referencing the original document. For example, if you enter a PV document, you will be able to see the AD document and the WR document that is created to pay the vendor. Please be aware that if a payment is cleared in a subsequent fiscal year, you will not be able to see the information. Please contact the Central Accounting Operations Section of the State Controller's Office for more information.

Grant Reports - Grant reports are based on the AGNT and GBLI tables, and are available inception-to-date. Drill-down reports are available for the fiscal year you have selected. If you have a grant that crosses fiscal years, the inception-to-date summary report will stay the same, but you would need to run the report for each fiscal year in order to see the detailed transactions.

Other Reports - This page allows you to run customized reports for your agency or department. If you have any report requests, please e-mail COFRS.csg@state.co.us with the criteria you would like to see in a report. You will be contacted when the report is completed with information on how to run the report.

Statewide Reports - Reports are available for all agencies/departments on this page.

Table Listings - Reports on specific COFRS tables may be run for an agency or department.

2.3 Report Formats

Reports on the Financial Data Warehouse may be viewed in the following formats:

HTML page - A report may be displayed in your web browser as an HTML page. This is the default report format. You will need to use either Microsoft Internet Explorer version 5.0 or later, or Netscape Navigator version 4.7 or later. Cookies must be enabled.

EXCEL 2000 and EXCEL spreadsheet - A report may be exported to a spreadsheet that may be read by Microsoft EXCEL or other spreadsheet software. If you use Microsoft Internet Explorer, the spreadsheet automatically opens in the browser window. If you use Netscape Navigator, you may download the EXCEL spreadsheet and open it in a separate window.

EXCEL 2000 spreadsheet - The EXCEL 2000 spreadsheet format captures the complete report, including titles, headers, footers, subtotals and totals in spreadsheet format.

EXCEL spreadsheet - The EXCEL spreadsheet format includes only the data of the report. The report title, header, footer, subtotals and totals are omitted. This format is useful if you wish to rearrange or delete certain columns in the report. You may also re-sort the report or display it as a graph or a pivot table by using EXCEL charting functions. If you need to document the date

and selection criteria used to prepare the report, you must do so in a separate file or text box within the spreadsheet.

PDF file - In some cases, you may prefer the PDF report format to HTML for viewing, distributing, or printing a report. Adobe Acrobat is required to read PDF files. When you select to view a report in PDF format, the Adobe Acrobat reader application should open within your browser, and you may view and print the report within it. You may run the reports in portrait, landscape or legal size, depending on the size of your report.

2.4 Web Site Sponsors

This web site is jointly sponsored and funded by two divisions in the Colorado Department of Personnel & Administration: The State Controller's Office and the Technology Management Unit (TMU).

Under the TMU the Application Services group provides database administration, and user security and web page design, while Network Services supports hardware, operating system and network security.

The State Controller's Office develops most of the reports and provides training to agencies. There is also a PowerPoint training presentation about the Financial Data Warehouse available on the SCO web site.

To obtain access to the Financial Data Warehouse, please fill out the State of Colorado Financial Data Warehouse Security Access Authorization Form on the State Controller's Office (SCO) web site. Completed forms should be sent to:

Technology Management Unit
ATTN: COFRS Helpline
690 Kipling Street
Lakewood, CO 80215